



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

JAN 12 2009

COMPTROLLER'S MEMORANDUM NO. 2009-01

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: 2009 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Revenue Procedure 2008-72, that the standard mileage rate to be used in computing the value of the business use of an automobile for 2009 is 55 cents per mile for mileage allowances paid on or after January 1, 2009.

Due to the decrease from 58.5 cents per mile for 2008, any amounts paid in excess of the 55 cents per mile in 2009 must be reported as taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

A handwritten signature in black ink, reading "Russ K. Saito".

RUSS K. SAITO
State Comptroller